# MSUKALIGWA
## MUNICIPALITY / MUNISIPALITEIT

## FINANCIAL STATEMENTS
## FINANSIëLE STATE

## 2003/2004

# OPGAWE / INDEX


INFORMATION

IËLE BEAMPTE / REPORT OF THE CHIEF

JNTING POLICIES

EPORT

IT

'ATEMENT

STATE / NOTES TO THE FINANCIAL

ONDSE, EN RESERWES.
IS AND RESERVES

VOORSKOTTE.
ADVANCES

IALYSIS OF FIXED ASSETS

JITGAWE VIR DIE JAAR WAT OP
.YSIS OF OPERATING INCOME AND
D 30 JUNE 2004

T VIR DIE JAAR WAT OP
ETAILED INCOME STATEMENT
4

# *ALGEMENE INLIGTING / GENERAL INFORMATION*

**Lede van die Uitvoerende Komitee / Members of the Executive Committee**

| | | |
|---|---|---|
| Raadslid/Councillor | S S Nkonyane | Burgemeester / Mayor |
| Raadslid/Councillor | T A Mnisi | Lid van die Uitvoerende Komitee / Member of Executive Committee |
| Raadslid/Councillor | J A Shabangu | Lid van die Uitvoerende Komitee / Member of Executive Committee |
| Raadslid/Councillor | B G Kubheka | Lid van die Uitvoerende Komitee / Member of Executive Committee |
| Raadslid/Councillor | L Butter | Lid van die Uitvoerende Komitee / Member of Executive Committee |
| Raadslid/Councillor | G B Prinsloo | Lid van die Uitvoerende Komitee / Member of Executive Committee |
| Raadslid/Councillor | B C Sibeko | Speaker |

| | | |
|---|---|---|
| Raadslid/Councillor | B M Vilakazi | M E Danka |
| | A Kruger | M J Mndebele |
| | R Ledwaba | N Mnkomo |
| | J Linda | S A Mphethi |
| | M R Lukhele | M S Nkosi |
| | F Mavimbela | M S NKosi |
| | T T Malaza | BA maseko |
| | L A Makhubedu | A W Stark |
| | T E Mdluli | P Zulu |
| | Z S Zwane | FTW Yende |
| | I L Mkhwanazi | M F Nkosi |
| | M S Nzimande | GS Greyling |
| | MN Nkumane | |

**Gradering van Plaaslike Owerheid / Grading of Local Authority**
Graad 8 / Grade 8

**Ouditeure / Auditors**
Die Ouditeur-General / The Auditor-General

**Bankiers / Bankers**
ABSA Bank Beperk / ABSA Bank Ltd
Transfered to STANDARD BANK from 1 September 2004.

**Geregistreerde kantoor / Registered office**
Burgersentrum / Civic Centre
Tautestraat / Taute Street
**ERMELO**
2350
Telephone nr. (017) 801-3500
Fax nr. (017) 819-3210

**Munisipale Bestuurder / Municipal Manager**
Mnr / Mr L C T Nkosi

**Hoof Finansiële Bestuurder / Chief Financial Officer**
Mnr / Mr H M Boers

# *FOREWORD*

According the financial statements of the 2003/2004 financial year, the comparison can be made with regard to the performance of the municipality since the amalgamation.

The payment rate is still a matter of concern, specific in the administrative units which was incorporated within the Msukaligwa Municipality. Outstanding debtors increased from R70 878 767 to R81 746 988 at the end of the year under discussion. As a result of the low payment rates, the provision of infrastructure will be limited to surplus funds, or external funding and Council will not be able to invest in much needed capital projects out of own funding. Credit control and debt collection has to be more effective to make an impact on the outstanding debtors. Investments decreased from R8 145 728 to only R1 512 278 at the end of June 2004, which is a very serious concern for the forthcoming years.

Without the ability to create jobs in our municipal area, consumers will still suffer from unemployment, which is one of the critical reasons of low payment rates. Job creation is a priority and all stakeholders are responsible to contribute and support local economic development.

I would like to express my appreciation to the Executive Committee, the Speaker, Councillors, Municipal Manager and Officials for the support that I received from them during this financial year. It is our challenge to provide affordable services to the community of Msukaligwa.

"Siyinsika" Committed to Developmental Governance

MAYOR: MR. SS NKONYANE
CHAIRPERSON OF THE EXECUTIVE COMMITTEE.

# CHIEF FINANCIAL OFFICER'S REPORT - 2003/2004 - VERSLAG VAN HOOF FINANSIëLE BEAMPTE

## 1 INTRODUCTION / INLEIDING

Being the third financial year during which the financial statements of the amalgamated municipality is compiled, the statements show comparitive figures from the previous year.
The total income from the revenue and expenditure statement was **R 123 054 398**, whilst the total expenditure amounted to **R 128 955 710**, resulting in a deficit of **R 5 901 312** for the financial year.
After the accumulated surplus of **R 9 611 714** brought forward from the previous year, was taken into account and appropriations from funds were made, the result was an unappropriated surplus of **R 8 610 638** as at 30 June 2004.

## 2 OPERATING RESULTS / BEDRYFSRESULTATE

Details of the operating results per department, classification and object of expenditure are included in appendixes D and E.
The overall operating results for the year ended 30 June 2004 are summarised as follows.

| | Actual results Werklike resultate 2002/2003 | Actual results Werklike resultate 2003/2004 | Variance Afwyking % 2003/2004 | Budget Begroting 2003/2004 | Variance Actual/Budget 5 |
|---|---|---|---|---|---|
| INCOME / INKOMSTE | R | R | | R | |
| Opening surplus / Begin oorskot | 4,964,547.00 | 9,611,714.00 | | 9,611,714.00 | |
| Operating income for the year / Bedryfsinkomste vir die jaar | 110,279,532.00 | 123,054,397.00 | 11.58% | 129,767,899.00 | -5.46% |
| Appropriations / Aanwendings | 1,719,611.00 | 4,900,234.00 | | | |
| Closing dificit / Sluitings tekort | 0.00 | 0.00 | | 0.00 | |
| | 116,963,690.00 | 137,566,345.00 | | 139,379,613.00 | |
| EXPENDITURE / UITGAWE | R | R | | R | |
| Opening deficit / Begin tekort | 0.00 | 0.00 | | 0.00 | |
| Operating expenditure for the year / Bedryfsuitgawes vir die jaar | 107,351,976.00 | 128,955,709.00 | 20.12% | 129,740,737.00 | -0.61% |
| Appropriations / Aanwendings | 0.00 | 0.00 | | | |
| Closing surplus / Sluitings oorskot | 9,611,714.00 | 8,610,636.00 | | 9,638,876.00 | |
| | 116,963,690.00 | 137,566,345.00 | | 139,379,613.00 | |

| 2.1 | RATES AND GENERAL SERVICES<br>BELASTING EN ALGEMENE DIENSTE | Actual results<br>Werklike resultate<br>2002/2003<br>R | Actual results<br>Werklike resultate<br>2003/2004<br>R | Variance<br>Afwyking<br>%<br>2003/2004 | Budget<br>Begroting<br>2003/2004<br>R | Variance<br>Actual/Budget<br>% |
|---|---|---|---|---|---|---|
| | Income / Inkomste | 54,569,790.00 | 63,995,346.75 | 17.27% | 61,518,919.00 | 3.87% |
| | Expenditure / Uitgawe | 68,744,274.00 | 82,271,370.35 | 19.68% | 84,181,994.00 | -2.32% |
| | Surplus(Deficit)/ Oorskot (Tekort) | -14,174,484.00 | -18,276,023.60 | | -22,663,075.00 | |
| | Surplus(Deficit) as % of income<br>Oorskot(Tekort) as % van inkomste | -25.97% | -28.56% | | -36.84% | |

| 2.2 | HOUSING SERVICES / BEHUISINGSDIENSTE | Actual results<br>Werklike resultate<br>2002/2003<br>R | Actual results<br>Werklike resultate<br>2003/2004<br>R | Variance<br>Afwyking<br>%<br>2003/2004 | Budget<br>Begroting<br>2003/2004<br>R | Variance<br>Actual/Budget<br>% |
|---|---|---|---|---|---|---|
| | Income / Inkomste | 622,875.00 | 676,263.99 | 8.57% | 549,000.00 | 18.82% |
| | Expenditure / Uitgawe | 2,045,585.00 | 3,095,570.04 | 51.33% | 3,056,705.00 | 1.26% |
| | Surplus(Deficit)/ Oorskot (Tekort) | -1,422,710.00 | -2,419,306.05 | | -2,507,705.00 | |
| | Surplus(Deficit) as % of income<br>Oorskot(Tekort) as % van inkomste | -228.41% | -357.75% | | -456.78% | |

2.3 TRADING SERVICES / HANDELSDIENSTE

2.3.1 Electricity / Elektrisiteit

The purchase price for electricity is subject to prescribed adjustments. Electricity purchases from Eskom amounted to **R23 539 424.60**
The surplus on this account were used for subsidising the non profitable departments under Rates and General services.

| | Actual results Werklike resultate 2002/2003 | Actual results Werklike resultate 2003/2004 | Variance Afwyking % 2003/2004 | Budget Begroting 2003/2004 | Variance Actual/Budget % |
|---|---|---|---|---|---|
| | R | R | | R | |
| Income / Inkomste | 42,100,588.00 | 45,102,429.92 | 7.13% | 51,715,520.00 | -14.66% |
| Expenditure / Uitgawe | 30,914,932.00 | 35,815,935.19 | 15.85% | 35,154,098.00 | 1.85% |
| Surplus(Deficit)/ Oorskot (Tekort) | 11,185,656.00 | 9,286,494.73 | | 16,561,422.00 | |
| Surplus(Deficit) as % of income / Oorskot(Tekort) as % van inkomste | 26.57% | 20.59% | | 32.02% | |

2.3.2 Water

The water services consists of two components viz. Network and Purification. During the financial year water has been purchased at a cost of **R 1 440 891.81** from the Department of Water Affairs which were supplied through the Usutu supply connection.

| | Actual Results Werklike Resultate 2002/2003 | Actual Results Werklike Resultate 2003/2004 | Variance Afwyking % 2003/2004 | Budget Begroting 2003/2004 | Variance Actual/Budget Afwyking Werklik/Begroot % |
|---|---|---|---|---|---|
| | R | R | | R | |
| Income / Inkomste | 12,986,279.00 | 13,280,356.88 | 2.26% | 15,984,460.00 | -20.36% |
| Expenditure / Uitgawe | 5,647,186.00 | 7,772,834.08 | 37.64% | 7,347,940.00 | 5.47% |
| Surplus(Deficit)/ Oorskot (Tekort) | 7,339,093.00 | 5,507,522.80 | | 8,636,520.00 | |
| Surplus(Deficit) as % of income / Oorskot(Tekort) as % van inkomste | 56.51% | 41.47% | | 54.03% | |

3 CAPITAL EXPENDITURE AND FINANCING
KAPITAALUITGAWE EN FINANSIERING

The expenditure on fixed assets incured during the year amounted to **R 21 596 637.90**, and can be devided as follows.

3.1 **Capital Expenditure**
**Kapitaaluitgawe**

| | Actual Results Werklike Resultate 2002/2003 | Actual Results Werklike Resultate 2003/2004 | Budget Begroting 2003/2004 |
|---|---|---|---|
| | R | R | R |
| Community Services / Gemeenskapsdienste | 10,362,226.00 | 10,026,379.49 | 10,372,368.00 |
| Subsidised Services / Gesubsideerde Dienste | 622,819.00 | 372,138.53 | 479,862.00 |
| Economic Services / Ekonomiese Dienste | 1,447,977.00 | 7,049,387.50 | 7,430,299.00 |
| Housing Services / Behuisingsdienste | 0.00 | 0.00 | 0.00 |
| Electrical Services / Elektrisiteitsdienste | 2,186,580.00 | 325,606.76 | 593,448.00 |
| Water Services / Waterdienste | 3,339,225.00 | 3,823,125.62 | 4,042,283.00 |
| | 17,958,827.00 | 21,596,637.90 | 22,918,260.00 |

3.2 **Financing resources**
**Finansieringsbronne**

Resources used to finance the fixed assets were as follows:

| | Actual Results Werklike Resultate 2002/2003 | Actual Results Werklike Resultate 2003/2004 | Budget Begroting 2003/2004 |
|---|---|---|---|
| | R | R | R |
| Consolidated Loans Fund / Gekonsolideerde Leningsfonds | 1,049,731.00 | 1,482,409.58 | 1,954,450.00 |
| Capital Development Fund / Kapitaalontwikkelingsfonds | 1,039,533.00 | 380,147.81 | 459,900.00 |
| Capital Reserve Fund / Kapitaalreserwefonds | 0.00 | 0.00 | 0.00 |
| Public Grants / Privaat Skenkings | 0.00 | 0.00 | 0.00 |
| Government and Provincial Grants / Staat en Provinsiale skenkings | 15,589,466.00 | 17,846,272.59 | 18,301,075.00 |
| Operating Account / Bedryfsrekening | 280,097.00 | 1,334,775.88 | 1,457,253.00 |
| External loans / Eksterne lenings - Vehicle finance on hire purchases | | 553,032.04 | 745,582.00 |
| | 17,958,827.00 | 21,596,637.90 | 22,918,260.00 |

4 EKSTERNE LENINGS, BELEGGINGS EN KONTANT

| | | Actual Balance Werklike Saldo 30 June 2003 | Actual Balance Werklike Saldo 30 June 2004 |
|---|---|---|---|
| 4.1 | External loans / Eksterne Lenings | R | R |
| | External loans outstanding on 30 June 2004 as set out in Appendix B. | 1,391,311.21 | 1,770,116.67 |
| 4.2 | Investments and Cash / Beleggings en Kontant | | |
| | Investments and cash on 30 June 2004 | 8,125,653.00 | 3,285,621.00 |

More information regarding investments is disclosed in notes 7 and 24.
Council will not be able to finance large capital projects out of the surplus (cash) funds, but will need the funds to meet its short term obligations.

5 FUNDS, RESERVES AND PROVISIONS
FONDSE, RESERWES EN VOORSIENINGS

R 6 235 280 have been transferred to the following funds:

| | R |
|---|---|
| Insurance Risk Fund / Versekeringsfonds | 1,000,000.00 |
| Lost Library Books / Verlore Biblioteekboeke | 0.00 |
| Provision for Accumulated Leave Payments/ Voorsiening vir Opgehoopte Verlof Uitbetalings | 1,200,000.00 |
| Provision for Bad Debts / Voorsiening vir slegte skuld | 3,735,280.00 |
| Provision for Audit Fees / Voorsiening vir Oudit Fooie | 300,000.00 |
| | 6,235,280.00 |

More information regarding funds, reserves and provisions is desclosed in Appendix A to the financial statements.

6 EXTRA-ORDINARY EVENTS
BUITENGEWONE AANGELEENTHEDE
None.

7 EXPRESSION OF APPRECIATION /
Herewith my appreciation to the Mayor, Members of the Executive Committee, Councillors, Municipal Manager, Head of Departments and other officials, especially the staff of the Finance Department, for their support during the year under review.

H.M. Boers B.Com. A.I.M.F.O./A.I.M.F.B.
DIRECTOR FINANCE/DIREKTEUR FINANSIES - CHIEF FINANCIAL OFFICER
Registered Municipal Accountant (Associate)
Geregistreerde Munisipale Rekenmeester (Assosiaat)

# ACCOUNTING POLICIES

## 1 Basis of presentation

1.1 These financial statements have been prepared so as to conform to the standards laid down by the Institute of Municipal Finance Officers in its Code of Accounting practice (1997) and Report on Published Annual Financial Statements (Second edition – January 1996)

1.2 The financial statements are prepared on the historical cost basis, adjusted for fixed assets as more fully detailed in Accounting Policy note 3. The accounting policies are consistent with those applied in the previous year, except if otherwise indicated.

1.3 The financial statements are prepared on the accrual basis as stated:

- Income is accrued when measurable and recoverable. Certain direct income is accrued when received, such as traffic fines and certain licenses.
- Expenditure is accrued in the year it is incurred.

## 2 Consolidation

The financial statements include the Rate and General services, Housing service, Trading services and the different funds and reserves. All inter departmental charges are set-off against each other, with the exception of assessment rates, refuse removal, sewerage, electricity, water and premiums charged by the insurance fund, which are treated as income and expenditure in the respective departments.

## 3 Fixed Assets

3.1 Fixed assets are stated:

- At historical cost, or
- At valuation (based on the market price at date of acquisition), where assets have been acquired by grant or donation, while they are in existence

and fit for use, except in the case of bulk assets which are written off at the end of their estimated life as determined by the CFO.

3.2 Depreciation

The balance shown against the heading "Loans redeemed and Other Capital Receipts" in the notes to the balance sheet is tantamount to a provision for depreciation, however, certain structural differences do exist. By way of this "Provision" assets are written down over their estimated useful life. Apart from advances from the various council funds, assets may also be acquired through:

- Appropriations from income, where the full cost of the asset forms an immediate and direct charge against the operating income, and therefore it is unnecessary to make any further provision for depreciation.
- Grant of donation, where the amount representing the value of such grant or donation is immediately credited to the "Loans Redeemed and Other Capital Receipts" account.

3.3 All net proceeds from the sale of fixed property are credited to the Land trust fund. Net proceeds from the sale of all other assets are credited to the Capital Development Fund.

3.4 Fixed assets are financed from different sources, including external loans, operating income, Capital Reserve Fund, and Internal Advances from the Capital Development Fund or Consolidated Loans Fund. These loans and advances are repaid within the estimated lives of the assets acquired from such loans or advances. Interest is charged to the service concerned at the ruling interest rate applicable at the time that the advance is made. Other assets are financed from grants received from the Provincial Government, District Municipality, DME and DWAF.

## 4 Inventory

Inventory is valued at the FIFO principal.

## 5 Funds and Reserves

5.1 Capital Development Fund
The Capital Development Fund Ordinance, (Ordinance 9 of 1978) requires a minimum contribution of 1 % (percent) of the defined income of a local authority for the immediate preceding financial year.

5.2 Loan Redemption Fund
The redemption of Registered and Annuity stock in the Consolidated Loans Fund is provided for by annual repayment of advances made to the borrowing accounts on the estimated life of assets acquired but subject to a limitation of a maximum of 30 years on the life of any individual asset. Internal loans are repaid in relation to the life of an asset. Redemption on government loans is paid half yearly on an annuity basis.

5.3 Insurance Fund
A General Insurance Fund is maintained to cover claims that may occur. Re-insurance cover is carried for major losses.

5.4 Capital Reserve Fund
A reserve is being built up with the objective of providing capital for general use.

5.5 Bursary Loan Fund
A reserve is being built up with the objective of providing study bursaries to staff members and general public.

## 6 Retirement Benefits

The Msukaligwa Local Council and its employees contribute to the following pension funds:

- Municipal Employees Pension Fund
- Municipal Employees Gratuity Fund

- SALA Pension Fund

  The Council and its Councillors also contribute to the Pension Fund for Municipal Councillors which provides retirement benefits to such Councillors.

  Contributions are charged against operating income.

7 **Surpluses and Deficits**
Any surpluses or deficits arising from the operation of the Electricity and Water services are transferred to the Rate and General services.

8 **Treatment of administration and other overhead expenses**
The cost of internal support services are transferred to the different services in accordance with the Institute Report on Accounting for Support Services (June 1990)

9 **Leased Assets**
Lease finance charges are allocated to accounting periods over the duration of the leases, by the effective interest rate method, which reflects the extent and cost of lease finance utilized in each accounting period.

All other leases are treated as operating leases and the relevant rentals are charged to the operating account in a systematic manner related to the period of use of the assets concerned, or the period of the lease contract.

10 **Investments.**
Investments are shown at the lower of cost or market value if a permanent decline in the value occurred.

11 **Income Recognition**

11.1 Electricity and Water billings
Meters on all properties are read and billed monthly

11.2 Assessment Rates

The Msukaligwa municipality applies a uniform site rating system. In terms of this system the assessment rates are levied on the land value of property, and rebates are granted according to the use to which a particular property is determined. Further relief, based on conditions relating to age and income, was provided to needy aged owners of property.

## 12 Consolidated Loans Fund

Council operates a Consolidated Loans Fund in terms of the Municipal Consolidated Loans Fund Ordinance (Ord. 9 of 1952)

The capital resources of the Consolidated Loans Fund consist of both external and internal loans. Advances are made to borrowing departments at an interest rate equal to the cost of servicing the Fund's capital and are repaid over the useful life of the assets acquired.

# VERSLAG VAN DIE OUDITEUR - GENERAAL
# REPORT OF THE AUDITOR - GENERAL

Die Finansiële state vir die tydperk 1Julie 2003 tot 30 Junie 2004,soos uiteengesit is in hierdie dokument, is ongeouditeer

The Financial statement for the period 1July 2003 to 30 June2004, as set out in this document, has not been audited

# BALANSSTAAT OP 30 JUNIE 2004
# BALANCE SHEET ON 30 JUNE 2004

| | Aant. Note | 30/6/2004 R | 30/6/2003 R |
|---|---|---|---|
| **KAPITAAL AANGEWEND / CAPITAL EMPLOYED** | | | |
| FONDSE EN RESERWES / FUNDS AND RESERVES | | | |
| Opgehoopte fondse / Retained funds | 1 | 110,982,442 | 101,965,687 |
| Reserwes / Reserves | 2 | 4,400,693 | 3,886,389 |
| ONAANGEWENDE OORSKOT / RETAINED SURPLUS | 5 | 8,610,637 | 9,611,715 |
| | | 123,993,771 | 115,463,791 |
| TRUSTFONDSE / TRUSTFUNDS | 3 | 174,525 | 174,577 |
| LANGTERMYN VERPLIGTING / LONG TERM LIABILITIES | 4 | 916,667 | 691,311 |
| VERBRUIKERS DEPOSITOS / CONSUMER DEPOSITS | 13 | 3,311,894 | 3,292,494 |
| | | 128,396,857 | 119,622,173 |
| **AANWENDING VAN KAPITAAL / EMPLOYMENT OF CAPITAL** | | | |
| VASTE BATES / FIXED ASSETS | 6 | 61,869,061 | 59,453,471 |
| BELEGGINGS / INVESTMENTS | 7 | 1,512,278 | 8,145,728 |
| LANGTERMYN DEBITEURE / LONG TERM DEBTORS | 8 | 2,900,096 | 4,111,594 |
| | | 66,281,435 | 71,710,793 |
| NETTO BEDRYFSBATES (LASTE) / NET CURRENT ASSETS (LIABILITIES) | | 62,115,422 | 47,911,380 |
| BEDRYFSBATES / CURRENT ASSETS | | 86,947,186 | 74,120,213 |
| Voorraad / Stock | 9 | 2,733,022 | 3,226,025 |
| Debiteure / Debtors | 10 | 81,746,988 | 70,878,767 |
| Kleinkas & Bank / Petty Cash & Bank | 24 | 1,773,343 | 15,421 |
| Korttermyn Beleggings/Short-term investments | | | - |
| Uitgestelde koste /Deferred charges | | | - |
| Korttermyn gedeelte van Debiteure/Short term portion debtors | 8 | 693,834 | - |
| BEDRYFSLASTE / CURRENT LIABILITIES | | -24,831,765 | -26,208,833 |
| Voorsiening / Provisions | 11 | 10,295,103 | 6,217,127 |
| Loans: short-term | 4 | 853,450 | 700,000 |
| Bank (oortrokke) / Bank (overdraft) | | - | 35,496 |
| Krediteure / Creditors | 12 | 13,683,212 | 19,256,210 |
| | | 128,396,857 | 119,622,173 |

GESERTIFISEER AS KORREK /
CERTIFY AS CORRECT:
H M BOERS (Director Finance)

GETEKEN: _____

DATUM / DATE: 21/01/2005

## INKOMSTESTAAT VIR DIE JAAR GEëINDIG 30 JUNIE 2004

## INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2004

| 2002/2003 Werklike inkomste Actual income | 2002/2003 Werklike uitgawe Actual expenditure | 2002/2003 Oorskot / (Tekort) Surplus / (Deficit) | 2002/2003 Begroting Oorskot / (Tekort) Budget Surplus / (Deficit) | | 2003/2004 Werklike inkomste Actual income | 2003/2004 Werklike uitgawe Actual expenditure | 2003/2004 Oorskot / (Tekort) Surplus / (Deficit) | 2003/2004 Begroting Oorskot / (Tekort) Budget Surplus / (Deficit) |
|---|---|---|---|---|---|---|---|---|
| R | R | R | R | | R | R | R | R |
| **54,569,790** | **68,744,274** | **-14,174,483** | **-19,770,207** | BELASTING - EN ALGEMENE DIENSTE / RATE - AND GENERAL SERVICES | **63,995,347** | **82,271,370** | **-18,276,024** | **-22,663,075** |
| 36,592,599 | 44,596,507 | -8,003,907 | -15,296,452 | Gemeenskapsdienste / Community Services | 44,505,065 | 55,113,129 | -10,608,064 | -16,482,106 |
| 710,263 | 12,277,721 | -11,567,458 | -10,359,729 | Gesubsidieerde Dienste / Subsidised Services | 634,511 | 13,076,007 | -12,441,497 | -12,375,403 |
| 17,266,928 | 11,870,046 | 5,396,883 | 5,885,974 | Ekonomiese Dienste / Economic Services | 18,855,771 | 14,082,234 | 4,773,537 | 6,194,434 |
| 622,875 | 2,045,585 | -1,422,710 | -1,033,645 | BEHUISINGSDIENSTE / HOUSING SERVICES | 676,264 | 3,095,570 | -2,419,306 | -2,507,705 |
| 55,086,867 | 36,562,118 | 18,524,749 | 20,823,912 | HANDELSDIESTE / TRADING SERVICES | 58,382,787 | 43,588,769 | 14,794,018 | 25,197,942 |
| **110,279,532** | **107,351,977** | **2,927,556** | **20,060** | TOTAAL / TOTAL | **123,054,398** | **128,955,710** | **-5,901,312** | **27,162** |
| | | 1,719,612 | | Aanwendings vir die jaar / Appropriations for the year | | | 4,900,235 | |
| | | 4,647,167 | | Netto oorskot / (tekort) vir die jaar / Net surplus / (deficit) for the year. | | | -1,001,077 | |
| | | 4,964,547 | | Onaangewende oorskot (opgehoopte tekort)aan begin v.d jaar / Retained surplus (accumulated deficit) at beginning of the year | | | 9,611,714 | |
| | | - | | Netto oorplasing van en na voorsieningsfondse | | | | |
| | | 9,611,715 | | VAN DIE JAAR / UNAPPROPRIATED SURPLUS AT END OF THE YEAR | | | **8,610,638** | |

(Verwys na Aanhangsels D en E vir meer besonderhede)

## KONTANTVLOEISTAAT VIR DIE JAAR GEËINDIG 30 JUNIE 2004

## CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2004

| | Note | 2003/2004<br>R | 2002/2003<br>R |
|---|---|---|---|
| **KONTANT TERUGGEHOU UIT BEDRYWIGHEDE / CASH RETAINED FROM OPERATING ACTIVITIES :** | | | |
| Kontant deur bedrywighede voortgebring / Cash generated by activities | N20 | 13,586,475 | 9,609,899 |
| Beleggingsinkomste / Investment income | N17 | 533,928 | 2,047,467 |
| (Toename)/afname in bedryfskapitaal / (Increase)/decrease in working capital | N21 | -15,411,152 | -16,214,189 |
| | | -1,290,748 | -4,556,823 |
| Plus: Verkoop van vaste bates / Plus: Sale of fixed assets | | 0 | 0 |
| Min: Eksterne rente betaal / Less: External interest paid | N17 | -177,725 | -207,429 |
| **Kontant beskikbaar uit bedrywighede/ Cash available from operations** | | -1,468,473 | -4,764,252 |
| Bydrae deur staat en publiek / Contribution by Government and Public | N26 | 17,846,273 | 14,053,995 |
| **KONTANT GEBRUIK VIR BELEGGINGSBEDRYWIGHEDE / CASH UTILISED IN INVESTING ACTIVITIES :** | | | |
| Belegging in vaste bates / Investment in fixed assets | N6 | -21,596,638 | -17,958,828 |
| NETTO KONTANTVLOEI / NET CASH FLOW | | -5,218,838 | -8,669,085 |
| **KONTANTUITWERKING VAN FINANSIERINGSBEDRYWIGHEDE: CASH EFFECTS OF FINANCING ACTIVITIES :** | | | |
| Toename/(afname) in langtermyn lenings / Increase/(decrease) in long-term loans | A22 | 378,805 | 175,687 |
| (Toename)/afname in kontantbeleggings / (Increase)/decrease in cash investments | A23 | 6,633,450 | 7,305,610 |
| (Toename)/afname in kontant / (Increase)/decrease in cash | A24 | -1,793,418 | 1,187,788 |
| **Netto kontant (voortgebring)/gebruik / Net cash (generated)/utilised** | | 5,218,838 | 8,669,085 |

## AANTEKENINGE TOT DIE FINANSIëLE STATE OP 30 JUNIE 2004
## NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2004

| | | 2003/2004 R | 2002/2003 R |
|---|---|---|---|
| 1 | **OPGEHOOPTE FONDSE / ACCUMULATED FUNDS** | | |
| | Kapitaalontwikkelingsfonds / Capital Development Fund | 64,646,940.79 | 58,154,266.18 |
| | Skenkingsfonds / Donation Fund | (628,211.07) | (1,856,873.09) |
| | Kapitaalreserwefonds / Capital Reserve Fund | 447,874.01 | 407,158.19 |
| | Paaiesubsidiefonds / Road Subisidy Fund | 145,271.91 | 132,065.37 |
| | Grondtrustfonds / Land Trust Fund | 41,189,228.41 | 14,652,243.09 |
| | Beursleningsfonds / Bursary Loan Fund | 1,888,507.52 | 1,714,422.08 |
| | Versekeringsrisikofonds / Insurance Risk Fund | 1,014,281.28 | 595,792.48 |
| | Behuisingsontwikkelingsfonds / Housing Dev Fund | 784,447.25 | 713,133.86 |
| | Begiftingsfonds / Endowment Fund | 1,194,794.89 | 1,388,528.68 |
| | Leningsdelgingsfonds / Loan Redemption Fund | 263,017.36 | 339,397.57 |
| | Dorpontwikkelings afwagfonds / Land Development Fund | - | 25,692,725.28 |
| | Gemeenskapsfasiliteite / Community Facilities | 36,289.40 | 32,827.38 |
| | (Verwys na Aanhangsel A vir meer besonderhede / Refer to Appendix A for more detail) | 110,982,441.75 | 101,965,687.07 |
| 2 | **RESERWES / RESERVES** | | |
| | Voertuigtariefstabilisasie / Vehicle Tariff Stabilisation | 427,519.07 | 202,213.94 |
| | Gruisgroeftariefstabilisasie / Gravel Quary Tariff Stabilisation | 455,320.83 | 413,928.03 |
| | Arbeidstariefstabilisasie / Labour Cost Tariff Stabilisation | 142,827.93 | 129,843.57 |
| | Hernuwing/Renewal | 46,656.93 | 42,417.21 |
| | Instandhoudingsreserwefonds / Maintenance Reserve Fund | 508,455.71 | 462,232.46 |
| | Magasyntariefstabilisasie / Stores Tariff Stabilisation | 418,492.27 | 380,447.52 |
| | **Gebeurlikheids Stabilisasiefonds/Contingency Tariff Stab.:** | | |
| | Algemene Dienste / General Services | - | (78,478.80) |
| | Handels Dienste / Trading Services | 1,879,995.34 | 1,716,221.11 |
| | **Behuising / Housing:** | | |
| | Instandhouding / Maintentance | 500,877.63 | 451,938.51 |
| | Huurverlies /Loss in Rental | 108,315.85 | 97,217.36 |
| | Erfbelasting Verligting / Assessment Rates Reduction | (117,825.97) | 36,684.08 |
| | Verlore Biblioteekboeke / Lost Library Books | (3,392.60) | 1,317.13 |
| | Verlies in huur / Loss in rental | 33,447.57 | 30,406.88 |
| | | 4,400,692.56 | 3,886,389.00 |
| 3 | **TRUSTFONDSE / TRUST FUNDS** | | |
| | Skenkings / Donations | 174,524.56 | 174,577.55 |
| | | 174,524.56 | 174,577.55 |
| 4 | **LANGTERMYN VERPLIGTINGE / LONGTERM LIABILITIES** | | |
| | Plaaslike Geregistreerde Effekte/Stock issues: no 6,7 59. | 810,000.00 | 1,025,197.31 |
| | Annuïteitslening / Annuity Loans DBSA - 13.56% | 132,239.78 | 138,314.56 |
| | Annuïteitslening / Annuity Loans DBSA - 17.50% | 33,681.71 | 36,402.77 |
| | ABSA - Bankfin | 794,195.18 | 189,396.57 |
| | | 1,770,116.67 | 1,391,311.21 |
| | Less: Short term portion transferred to current liabilities | | |
| | Min: Kort termyn gedeelte oorgeplaas na Bedryfslaste | 853,449.66 | 700,000.00 |
| | Stock issues nr 6 | 700,000.00 | 700,000.00 |
| | Annuity loan DBSA 13.56% | 6,836.43 | - |
| | Annuity loan DBSA 17.50% | 11,817.71 | - |
| | ABSA - Bankfin Loan nr 1 | 35,975.39 | - |
| | ABSA - Bankfin Loan nr 2 | 98,820.13 | - |
| | langtermyn verpligtinge / Longterm liabilities | 916,667.01 | 691,311.21 |
| | (Verwys na aanhangsel B vir meer besonderhede oor langtermyn verpligtinge) / (Refer to annexure B for more detail regarding longterm liabilities) | | |
| 5 | **ONAANGEWENDE OORSKOT / OPGEHOOPE TEKORT / UNAPPROPRIATED SURPLUS / ACCUMULATED DEFICIT** | | |
| | Opgehoopte Surplus / Tekort aan die begin van die jaar / Unappropriated surplus / Deficit at the beginning of the year | 9,611,714.41 | 4,964,547.11 |
| | Oorplasings van en na Voorsieningsfondse/ Transfers to and from Provision Funds | | - |
| | Aanwendings vir die jaar/Appropriations at the beginning of the year | 4,900,234.76 | 1,719,611.57 |
| | Surplus / Tekort vir die huidige jaar / Surplus / Deficit for the current year | (5,901,312.12) | 2,927,555.73 |
| | Onaangewende surplus / Tekort aan die einde van die jaar / Unappropriated surplus / Deficit at the end of the year | 8,610,637.05 | 9,611,714.41 |

## AANTEKENINGE TOT DIE FINANSIëLE STATE OP 30 JUNIE 2004
## NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2004

| | | 2003/2004 R | 2002/2003 R |
|---|---|---|---|
| 6 | **VASTE BATES / FIXED ASSETS** | | |
| | Vaste bates aan die begin van die jaar / Fixed assets at beginning of year | 216,290,002.16 | 198,331,174.64 |
| | Vaste bates gedurende jaar aangeskaf of ontvang Fixed assets bought or received during the year | 21,596,637.90 | 17,958,827.52 |
| | Min: Bates gedurende die jaar afgeskryf, oorgeplaas of mee weggedoen/ Less: Assets written off, transferred or disposed of during the year | | |
| | Totale vaste bates / Total fixed assets | 237,886,640.06 | 216,290,002.16 |
| | Onverkoopte wonings / Unsold houses | 116,390.05 | 116,390.05 |
| | Dorpsontwikkeling / Township Development | 17,435,249.48 | 17,435,249.48 |
| | | 255,438,279.59 | 233,841,641.69 |
| | Min: Lenings gedelg en ander kapitaalontvangste/ Less: Loans redeemed and other capital receipts | 193,569,218.73 | 174,388,170.26 |
| | Voorskotte terugbetaal / Advances Redeemed | 22,472,775.73 | 22,222,427.50 |
| | Bydrae uit lopende inkomste/Contribution from revenue | 11,729,503.99 | 10,394,728.11 |
| | Algemene Kapitaal / General Capital | 159,366,939.01 | 141,771,014.65 |
| | Netto vaste bates / Net fixed assets | 61,869,060.86 | 59,453,471.43 |
| | (Verwys na Aanhangsel C en Paragraaf 2 van die Tesourier se Verslag vir meer besonderhede oor vaste bates / Refer to Appendix C and Paragraph 2 of the Treasurer's Report for more detail about fixed assets) | | |
| 7 | **BELEGGINGS / INVESTMENTS** | | |
| | Genoteerde Beleggings / Listed Investments | 4,041.65 | 4,041.65 |
| | Ongenoteerde Beleggings / Unlisted Investments | 1,508,236.46 | 8,141,686.75 |
| | | 1,512,278.11 | 8,145,728.40 |
| 8 | **LANGTERMYN DEBITEURE / LONG-TERM DEBTORS** | | |
| | Voertuie / Vehicles | 2,605,210.78 | 3,311,041.50 |
| | Erflenings / Stand Loans | 381,594.41 | 326,791.29 |
| | Behuising / Housing | 148.28 | 4,940.94 |
| | Beurslenings / Study Loans | 606,976.64 | 468,820.59 |
| | | 3,593,930.11 | 4,111,594.32 |
| | Less: Short term portion transferred to current debtors Min: Kort termyn gedeelte oorgeplaas na befryfsbates | 693,833.65 | - |
| | Voertuie / Vehicles | 479,929.25 | - |
| | Erflenings / Stand loans | 197,373.36 | - |
| | Behuising / Housing | 148.28 | - |
| | Beurslenings / Study loans | 16,382.76 | - |
| | **Langtermyn debiteure / Long-term debtors** | 2,900,096.46 | 4,111,594.32 |
| 9 | **VOORRAAD / INVENTORY** | | |
| | Voorraad / Inventory | | - |
| | Magasyn / Stores | 2,695,721.92 | 2,939,518.08 |
| | Diesel Saniteit / Sabitary Diesel | 26,721.95 | 275,502.32 |
| | | | - |
| | Electrisiteit Lenings voorraad / Electricity Capital inventory | 10,577.95 | 11,004.43 |
| | | 2,733,021.82 | 3,226,024.83 |
| 10 | **DEBITEURE / DEBTORS** | | |
| | Afwag Behoeftiges / Abayance Indigents | 1,265,506.35 | 1,265,506.35 |
| | Belasting en Algemene Dienste / Rate and General Services | 45,847,574.01 | 33,618,729.10 |
| | Elektrisiteit / Electricity | 12,724,133.00 | 10,738,294.72 |
| | Water | 12,200,051.95 | 9,926,930.64 |
| | Beurslenlngsfonds / Bursary Loan Fund | 95,349.94 | 111,195.66 |
| | Diverse / Sundry | 12,532,734.01 | 12,660,387.28 |
| | Min:Voorultontvang/Less:Payments in Advance | (9,846,742.69) | (6,427,750.62) |
| | Debiteure / Debtors | 6,927,381.27 | 10,985,473.40 |
| | | 81,746,987.84 | 70,878,766.53 |

## AANTEKENINGE TOT DIE FINANSIëLE STATE OP 30 JUNIE 2004
## NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2004

| | | 2003/2004 R | 2002/2003 R |
|---|---|---|---|
| 11 | VOORSIENINGS / PROVISIONS | | |
| | Verlof reserwe / Leave reserve | (303,285.41) | (86,782.24) |
| | Ouditfooie / Audit fees | - | (94,346.35) |
| | Slegte Skulde / Bad Debt | 10,598,388.21 | 6,398,257.27 |
| | Stadsbeplanning / Town Planning | | |
| | (Verwys na Aanhangsel A vir meer besonderhede / Refer to Appendix A for more detail) | 10,295,102.80 | 6,217,126.68 |
| 12 | KREDITEURE / CREDITORS | | |
| | Krediteure - Diverse / Creditors - Sundry | 9,095,734.89 | 11,674,968.87 |
| | - Ander / - Other | 4,587,477.16 | 7,581,241.07 |
| | Deposito's / Deposits | | |
| | Ander / Other | | |
| | | 13,683,212.05 | 19,256,209.94 |
| 13 | DEPOSITOS / DEPOSITS | | |
| | Verbruikers / Consumers | 3,311,894.48 | 3,292,494.37 |
| 14 | EIENDOMSBELASTING / PROPERTY RATES | | |
| | Residensieël / Residencial | 19,138,779.27 | 17,294,483.12 |
| | Staat/State | 688,394.37 | 673,115.64 |
| | | 19,827,173.64 | 17,967,598.76 |
| 15 | RAADSLEDE SE VERGOEDING / COUNCILLORS REMUNERATION | | |
| | Burgemeesterstoelaag / Mayor Allowance | 160,070.00 | 62,322.59 |
| | Speaker/Voorsitter Raad | 72,309.96 | - |
| | Raadslede toelaes / Councillor's allowance | 906,807.87 | 1,430,803.56 |
| | Bestuurskomitee Toelaag / Management Committee Allowance | 456,916.13 | - |
| | Raadslede Vervoer Toelaag / Councillor Travel Allowance | 392,283.73 | 360,106.37 |
| | Raadslede Pensioenfondsbylae / Councillors Pension Fund Contributions | 256,756.54 | 181,806.24 |
| | Raadslede Werkloosheids Versekering /Councillors Unemployment Insurance | 17,110.55 | 29,785.44 |
| | Raadslede Mediese Fonds / Councillor Medical Aid | 43,752.19 | 37,847.90 |
| | Raadslede Selfoon Toelae / Councillors Cellphone Allowance | - | 180,500.00 |
| | Raadslede Behuisings Toelae / Councillors Housing Allowances | 102,360.24 | 93,908.86 |
| | | 2,408,367.21 | 2,377,080.98 |
| 16 | OUDITEURSVERGOEDING / AUDIT REMUNERATION | | |
| | Ouditgelde betaal/ Audit fees paid | 134,720.35 | 258,004.58 |
| 17 | FINANSIERINGSTRANSAKSIES / FINANCING TRANSACTIONS | | |
| | Eksterne rente / External interest | | |
| | - Rente verdien / Interest earned | 533,928.44 | 2,047,467.20 |
| | - Rente betaal / Interest paid | 177,724.57 | 207,428.73 |
| | Kapitaal onkoste teen die bedryfsrekening gedebiteer / Capital cost debited against the operating account | | |
| | Rente / Interest | 6,503,989.06 | 5,056,482.13 |
| | - Ekstern / External | - | - |
| | - Intern / Internal | 6,503,989.06 | 5,056,482.13 |
| | Delging / Redemption: | 250,348.23 | 18,418.06 |
| | eksterne / external | 250,348.23 | 18,418.06 |
| | interne / internal | - | - |
| | | 6,754,337.29 | 5,074,900.19 |
| 18 | AANWENDINGS / APPROPRIATIONS | | |
| | Onaangewende oorskot (tekort) / aan die begin van die jaar / Unappropriated surplus (deficit) at the beginning of the year | 9,611,714.41 | 4,964,547.11 |
| | Bedryfswins (verlies) vir die jaar / Operating surplus (deficit) for the year | (5,901,312.12) | 2,927,555.73 |
| | Aanwendings vir die jaar / Appropriations for the year | 4,900,234.76 | 1,719,611.57 |
| | Aanwendings vorige jaar / Appropriations previous year | - | - |
| | Oorplasing na fondse / Transfer to funds | | - |
| | Onaangewende oorskot aan die einde van die jaar / Unappropriated surplus at the end of the year | 8,610,637.05 | 9,611,714.41 |

## AANTEKENINGE TOT DIE FINANSIëLE STATE OP 30 JUNIE 2004
## NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2004

| | | 2003/2004 R | 2002/2003 R |
|---|---|---|---|
| 19 | BEDRYFSREKENING / OPERATING ACCOUNT: | | |
| | Kapitaaluitgawe / Capital Expenditure | | - |
| | Bydrae tot / Contributions to: | | |
| | Kapitaalontwikkelingsfonds / Capital development fund | 1,107,140.00 | 964,089.24 |
| | Slegte Skulde / Bad Debts | 3,735,280.00 | |
| | Ander fondse / Other funds | 2,500,000.00 | 2,775,300.00 |
| | | 7,342,420.00 | 3,739,389.24 |
| 20 | KONTANT DEUR BEDRYWIGHEDE VOORTGEBRING / CASH GENERATED BY OPERATIONS | | |
| | Bedryfswins (verlies) vir die jaar / Operating gain (deficit) for the year | (5,901,312.12) | 2,927,555.73 |
| | Aansuiwerings t.o.v. vorige jare se bedryfstransaksies / Amendments t.r.o. previous years operating transactions | 4,900,234.76 | 1,719,611.57 |
| | Aanwendings teen inkomste gedebiteer / Appropriations debited against income | 4,941,915.68 | 4,019,479.90 |
| | - Kapitaalontwikkelingsfonds / Capital Development Fund | 1,107,140.00 | 964,089.24 |
| | - Kapital Uitgawe / Capital Expenditure | | - |
| | - Delgingsfondse / Redemption funds | | |
| | - Voorsiening & Reserwes / Provisions & Reserwes | | |
| | - Ander fondse / Other funds | 2,500,000.00 | 2,775,300.00 |
| | - Vaste bates / Fixed assets | 1,334,775.68 | 280,090.66 |
| | Kapitaalonkoste / Capital costs | 6,932,061.86 | 5,282,328.92 |
| | Rente betaal / Interest paid: | 6,681,713.63 | 5,263,910.86 |
| | - op eksterne lenings / on external loans | 177,724.57 | 207,428.73 |
| | - op interne lenings / on internal loans | 6,503,989.06 | 5,056,482.13 |
| | Delging / Redemption | 250,348.23 | 18,418.06 |
| | - interne voorskotte / internal advances | - | - |
| | - eksterne lenings / external loans | 250,348.23 | 18,418.06 |
| | Beleggingsinkomste (bedryf) / Investment income (operating) | (181,993.34) | (438,738.98) |
| | Skenkings en Subsidies van die Staat en Publiek / Grants and Subsidies from State and Public | 17,394,052.16 | 6,846,992.18 |
| | Nie-bedryfsinkomste uit fondse / Non-operating income out of funds | | |
| | - Verkoop van standplase / Sale of erven | 559,086.42 | 269,761.43 |
| | - Ander inkomste / Other income | 6,672,807.00 | 8,628,819.27 |
| | Nie-bedryfsuitgawes gedebiteer teen: / Non-operating expenditure charged against: | | |
| | - opgehoopte fondse / accumulated funds | (19,766,639.46) | (17,512,462.45) |
| | - voorsienings / provisions | (1,797,129.61) | (1,858,886.56) |
| | - reserwes / reserves | (166,555.22) | (74,561.91) |
| | - trustfondse / trust funds | (52.99) | (200,000.00) |
| | | 13,586,475.34 | 9,609,899.10 |
| 21 | (TOENAME)/AFNAME IN BEDRYFSKAPITAAL (INCREASE)/DECREASE IN OPERATING CAPITAL | | |
| | toename/(afname) in verbruikers depositos / increase (decrease) in consumers deposits | 19,400.11 | 37,093.00 |
| | (toename)/afname in voorraad / (increase) / decrease in inventory | 493,003.01 | 26,358.00 |
| | (toename) / afname in langtermyn debiteure / (increase) / decrease in longterm debtors | 517,664.21 | (1,987,883.00) |
| | (toename) / afname in debiteure / (increase) / decrease in debtors | (10,868,221.31) | (15,703,505.00) |
| | toename / (afname) in krediteure / (increase) / decrease in creditors | (5,572,997.89) | 1,413,748.00 |
| | | (15,411,151.87) | (16,214,189.00) |
| 22 | TOENAME/(AFNAME) IN LANGTERMYN LENINGS INCREASE/(DECREASE) IN LONG-TERM LOANS | | |
| | Lenings opgeneem / Loans raised | 629,153.69 | 194,104.77 |
| | Lenings terugbetaal / Loans repaid | 250,348.23 | 18,418.06 |
| | | 378,805.46 | 175,686.71 |
| 23 | (TOENAME)/AFNAME IN KONTANT BELEGGINGS (INCREASE)/DECREASE IN CASH INVESTMENTS | | |
| | Beleggings gemaak / Investments made | 5,366,621.71 | 12,405,277.89 |
| | Beleggings ontrek / Investments realised | 12,000,072.00 | 19,710,887.89 |
| | | 6,633,450.29 | 7,305,610.00 |
| 24 | (TOENAME)/AFNAME IN KONTANT VOOR HANDE (INCREASE)/DECREASE IN CASH ON HAND | | |
| | Kontantsaldo: 30/06/2003 / Cash balance: 30/06/2003 | (20,075.00) | 1,167,713.00 |
| | Kleinkas / Petty Cash | | - |
| | Min: Kontantsaldo: 30/06/2004/Less: Cash balance: 30/06/2004 | 1,773,343.18 | (20,075.00) |
| | | (1,793,418.18) | 1,187,788.00 |

## AANTEKENINGE TOT DIE FINANSIëLE STATE OP 30 JUNIE 2004
## NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2004

| | | 2003/2004<br>R | 2002/2003<br>R |
|---|---|---|---|
| 25 | KAPITAALONTWIKKELINGSFONDS /<br>CAPITAL DEVELOPMENT FUND | | |
| | Uitstaande voorskotte aan leendienste /<br>Outstanding advances to borrowwing services | | |
| | Opgehoopte fonds / Accrued fund | 64,646,940.79 | 58,154,266.18 |
| | Min: Eksterne beleggings / Less: External investments | | 0.00 |
| | Belegging vir gekonsolideerde leningsfonds / Invemestment in consolidated loans fund | 56,368,571.07 | 50,256,044.27 |
| | Uitstaande voorskotte / Outstanding Advances | 8,278,369.72 | 7,898,221.91 |
| | (Verwys na aanhangsel B vir meer besonderhede /<br>(Refer to annexure B for further information) | | |
| 26 | CAPITAL EXPENDITURE FINANCING RESOURCES /<br>KAPITAAL UITGAWE FINANSIERINGSBRONNE | | |
| | Consolidated Loans Fund | 1,482,409.58 | 1,049,731.00 |
| | Capital Development Fund | 380,147.81 | 1,039,533.00 |
| | Capital Reserve Fund | 0.00 | 0.00 |
| | Public Grants | 0.00 | 0.00 |
| | Government and Provincial and District Municipality Grants | 17,846,272.59 | 15,589,466.00 |
| | Operating Account | 1,334,775.88 | 280,097.00 |
| | External Loans | 553,032.04 | 0.00 |
| | | 21,596,637.90 | 17,958,827.00 |
| | * External loans amounts to R629 153.69 less VAT R76 121.65 claimed back, result to R553 032.04 taken as value of assets. Loan to be paid back over period include VAT.<br>* Assets obtained through BCX contract are included to assets from revenue. | | |

## AANHANGSEL A / APPENDIX A

### OPGEHOOPTE FONDSE, TRUSTFONDSE, RESERWES EN VOORSIENINGS / STATUTORY FUNDS, TRUST FUNDS AND RESERVES

| | Saldo op 30/6/2003<br>Balance at 30/6/2003 | Bydraes gedurende die jaar<br>Contributions during the year | Rente op Beleggings<br>Interest on Investments | Ander Inkomste<br>Other Income | | Uitgawes gedurende die jaar<br>Expenditure during the year | | Saldo op 30/6/2004<br>Balance at 30/6/2004 |
|---|---|---|---|---|---|---|---|---|
| | R | R | R | R | | R | | R |
| **OPGEHOOPTE FONDSE / ACCUMULATED FUNDS** | | | | | | | | |
| Kapitaalontwikkelingsfonds / Capital Development Fund | 58,154,266.18 | 1,107,140.00 | 5,218,308.45 | 167,226.16 | | - | | 64,646,940.79 |
| Grondtrustfonds / Land Trust Fund | 14,652,243.09 | | | 26,536,985.32 | | - | T | 41,189,228.41 |
| Skenkingsfonds / Donation Fund | (1,856,873.09) | 17,394,052.16 | | 2,345,964.78 | | 18,511,354.92 | | (628,211.07) |
| Kapitaalreserwefonds / Capital Reserve Fund | 407,158.19 | | 40,715.82 | | | | | 447,874.01 |
| Paaiesubsidiefonds / Road Subsidy Fund | 132,065.37 | | 13,206.54 | | | | | 145,271.91 |
| Beursleningsfonds / Bursary Loans Fund | 1,714,422.08 | | 174,085.44 | | | | | 1,888,507.52 |
| Versekeringsfonds / Insurance Fund | 595,792.48 | 1,000,000.00 | 59,579.25 | 982,594.42 | | 1,623,684.87 | | 1,014,281.28 |
| Behuisingsontwikkelingsfonds / Housing Devopment Fund | 713,133.86 | | 71,313.39 | | | | | 784,447.25 |
| Begiftigingsfonds / Endowment Fund | 1,388,528.68 | | 138,852.67 | | | 332,586.66 | | 1,194,794.69 |
| Leningsdelgingsfonds / Loan Redemption Fund | 339,397.57 | | 33,939.76 | | | 110,319.97 | | 263,017.36 |
| Dorpsontwikkelsafwag / Land Development Fund | 25,692,725.28 | | | | | 25,692,725.28 | | - |
| Gemeenskapsfasiliteite / Community Facilities | 32,827.38 | 179.28 | 3,282.74 | | | | | 36,289.40 |
| | | | | (26,504,032.24) | T | (26,504,032.24) | T | |
| | 101,965,687.07 | 19,501,371.44 | 5,753,284.26 | 3,528,738.44 | | 19,766,639.46 | | 110,982,441.75 |
| **TRUSTFONDSE / TRUST FUNDS** | | - | - | - | | - | | |
| Skenkings / Grants | 174,577.55 | - | - | - | | 52.99 | | 174,524.56 |
| | 174,577.55 | - | - | - | | 52.99 | | 174,524.56 |
| **RESERWES / RESERVES** | | | | | | | | |
| Hernuwings / Renewals | 42,417.21 | | 4,241.72 | | | | | 46,658.93 |
| Instandhousingsreserwefonds / Maintenance Reserve Fund | 462,232.46 | | 46,223.25 | | | | | 508,455.71 |
| Huurverlies / Loss of Rental | 30,406.88 | | 3,040.69 | | | | | 33,447.57 |
| Voertuigtariefstabilisasie / Vehicle Tariff Stabilisation | 202,213.94 | | 20,221.39 | 205,083.74 | | | | 427,519.07 |
| Grulsgroeftariefstabilisasie / Gravel Quary Tariff Stabilisation | 413,928.03 | | 41,392.80 | | | | | 455,320.83 |
| Arbeidstariefstabilisasie / Labour Cost Tariff Stabilisation | 129,843.57 | | 12,984.36 | | | | | 142,827.93 |
| Magasyntariefstabilisasie / Stores Tariff Stabilisation | 380,447.52 | | 38,044.75 | | | | | 418,492.27 |
| Gebeurlikheids Stabilisasiefonds Alg /Contingency Tariff Stab -General | (78,478.80) | | | 78,478.80 | jb | - | | - |
| Gebeurlikheids Stabilisasiefonds Handel / Cont Tariff Stab - Trade | 1,716,221.11 | | 163,774.23 | | | | | 1,879,995.34 |
| Instandhouding / Maintentance : 19 Wonings / 19 Dwellings | 27,775.31 | 3,850.92 | 2,777.53 | | | 105.65 | | 34,298.11 |
| Instandhouding / Maintentance : Hostelle / Hostels | 424,163.20 | | 42,416.32 | | | | | 466,579.52 |
| Huurverlies /Loss in Rental : 19 Wonings / 19 Dwellings | 89,891.18 | 1,376.75 | 8,989.12 | | | | | 100,257.05 |
| Huurverlies /Loss in Rental : Hostelle / Hostels | 7,326.18 | | 732.62 | | | | | 8,058.80 |
| Erfbelasting Verligting / Assessment Rates Reduction | 36,684.08 | | 3,668.41 | | | 158,178.46 | | (117,825.97) |
| Verlore Biblioteekboeke / Lost Library Books | 1,317.13 | | 131.71 | 3,429.67 | | 8,271.11 | | (3,392.60) |
| | 3,886,389.00 | 5,227.67 | 388,638.90 | 286,992.21 | | 166,555.22 | | 4,400,692.56 |
| **VOORSIENINGS / PROVISIONS** | | | | | | | | |
| Verlofreserwe / Leave Reserwe | (86,782.24) | 1,200,000.00 | - | | | 1,416,503.17 | | (303,285.41) |
| Slegte Skulde / Bad Debts | 6,398,257.27 | 3,735,280.00 | 639,825.73 | | | 174,974.79 | | 10,598,388.21 |
| Ouditfoole / Audit fees | (94,348.35) | 300,000.00 | - | | | 205,651.65 | T | (0.00) |
| | 6,217,126.68 | 5,235,280.00 | 639,825.73 | - | | 1,797,129.61 | | 10,295,102.80 |

# AANHANGSEL B / APPENDIX B

## EKSTERNE LENINGS EN INTERNE VOORSKOTTE / EXTERNAL LOANS AND INTERNAL ADVANCES

| | | | Saldo op 30/6/2003 Balance at 30/6/2003 | Gedurende die jaar ontvang Received during the year | Gedurende die jaar gedelg of afgeskryf Redeemed or written off during the year | Saldo op 30/6/2004 Balance at 30/6/2004 |
|---|---|---|---|---|---|---|
| | | | R | R | R | R |
| **EKSTERNE LENINGS / EXTERNAL LOANS** | | | | | | |
| Effekte Uitgifte / Stock Issued | | | - | | - | - |
| Nr 6 | 2004/12/31 | 16,5 % | 700,000.00 | | | 700,000.00 |
| Nr 7 | 2003/12/31 | 15% | 215,197.31 | | 215,197.31 | - |
| C.N.B Nominees | | 18,4 % | 110,000.00 | - | - | 110,000.00 |
| | | | | | | - |
| Pretoria Munisipale Pensionfonds / Pretoria Municipal Pensionfund 15% | | | - | | | - |
| | | | 1,025,197.31 | | 215,197.31 | 810,000.00 |
| Annuiteitslenings / Annuity Loans | | DBSA 13.56% | 138,314.56 | | 6,074.78 | 132,239.78 |
| | | DBSA 17.5% | 38,402.77 | | 4,721.06 | 33,681.71 |
| | | ABSA | 189,396.57 | 629,153.69 | 24,355.08 | 794,195.18 |
| | | | 1,391,311.21 | 629,153.69 | 250,348.23 | 1,770,116.67 |
| **NOTE**: An Absa loan for purchase of pre-paid meters is not included in above mentioned loans for the reason that payment of these loans was done directly from income and pre-paid meters were not taken on assets. Balance of this loan of R61,081.83 to be paid in full during 2004/2005. | | | | | | |
| **INTERNE VOORSKOTTE AAN LEENDIENSTE / INTERNAL ADVANCES TO BORROWING SERVICES** | | | | | | |
| **Kapitaalontwikkelingsfonds / Capital Development Fund** | | | 7,898,221.91 | 380,147.81 | - | 8,278,369.72 |
| Gekonsilideerde Leningsfonds / Consolidated Loan Fund | | | 43,132,960.14 | 1,482,409.58 | - | 44,615,369.72 |
| | | | 51,031,182.05 | 1,862,557.39 | - | 52,893,739.44 |

## AANHANGSEL C / APPENDIX C

### ONTLEDING VAN VASTE BATES / ANALYSIS OF FIXED ASSETS

| UITGAWE / EXPENDITURE 2002/2003 R | DIENSTE / SERVICE | BEGROTING / BUDGET 2003/2004 R | SALDO OP / BALANCE ON 30/6/2003 R | UITGAWE EXPENDITURE 30/6/2004 R | GEDURENDE DIE JAAR AFGESKRYF, OORGEPLAAS OF MEE WEG-GEDOEN / WRITTEN OFF, TRANSFERRED OR SOLD DURING THE YEAR R | SALDO OP / BALANCE ON 30/6/2004 R |
|---|---|---|---|---|---|---|
| 12,433,022.32 | **BELASTING EN ALGEMENE DIENSTE / RATES AND GENERAL SERVICES** | 18,028,733 | 139,640,799.74 | 17,447,905.52 | - | 157,088,705.26 |
| 10,362,225.81 | **Gemeenskapsdienste / Community services** | 10,130,572 | 89,053,494.77 | 10,026,379.49 | - | 99,079,874.26 |
| 796,175.91 | Raad Algemeen / Council General | 55,200 | 8,575,307.98 | 55,200.00 | - | 8,630,507.98 |
| 27,918.60 | Gesondheidsdienste / Health Services | 68,700 | 899,438.33 | 67,763.72 | - | 967,202.05 |
| - | Woonwapark / Caravan Park | 0 | 190,658.82 | - | - | 190,658.82 |
| 3,946.96 | Lisensiering / Licencing | 386,428 | 683,004.47 | 391,322.31 | - | 1,074,326.78 |
| 8,527,476.44 | Openbare werke / Public Works | 7,943,260 | 56,310,525.62 | 7,962,196.80 | - | 64,272,722.42 |
| 502,674.17 | Stadssekretaris / Town Secretary | 541,822 | 1,459,262.44 | 604,250.47 | - | 2,063,512.91 |
| - | Dorpsontwikkeling / Township Development | 0 | 38,496.13 | - | - | 38,496.13 |
| - | Straatligte / Street Lights | 0 | 2,226,438.09 | - | - | 2,226,438.09 |
| - | Verkeer / Traffic | 113,800 | 1,966,643.64 | 83,033.34 | - | 2,049,676.98 |
| - | Werkswinkel / Workshop | 3,000 | 269,998.44 | - | - | 269,998.44 |
| 236,504.02 | Stadstesourier / Town Treasurer | 231,580 | 2,784,259.38 | 279,315.31 | - | 3,063,574.69 |
| - | Openbare Geboue / Public Buildings | 41,200 | 5,874,046.50 | 30,265.50 | - | 5,904,314.00 |
| 255,313.83 | Voertuie / Vehicles | 745,582 | 6,557,516.93 | 553,032.04 | - | 7,110,548.97 |
| - | Beskermingsdienste / Protection Sevices | 0 | 111,485.18 | - | - | 111,485.18 |
| 215.88 | Magasyn / Stores | 0 | 43,480.09 | - | - | 43,480.09 |
| - | Lughawe / Airport | 0 | 1,062,930.73 | - | - | 1,062,930.73 |
| 622,819.04 | **Gesubsidieerde Dienste / Subsidised Services** | 479,862 | 17,823,905.59 | 372,138.53 | - | 18,196,044.12 |
| 22,387.46 | Begraafplaas / Cemetery | 310,000 | 355,787.61 | 260,974.50 | - | 616,762.11 |
| 21,945.00 | Vaste Eiendom / Fixed Assets | 0 | 3,566,155.55 | - | - | 3,566,155.55 |
| 64,679.23 | Parke & Ontspanning / Parks & Recreation | 76,000 | 1,065,049.28 | 26,635.58 | - | 1,091,684.86 |
| 42,336.32 | Biblioteek / Library | 0 | 382,868.69 | - | - | 382,868.69 |
| 77,765.60 | Munisipale Geboue / Municipal Buildings | 0 | 945,121.80 | - | - | 945,121.80 |
| 244,213.25 | Sport & Ontspanning / Sport & Recreation | 13,800 | 9,234,984.87 | 13,800.00 | - | 9,248,784.87 |
| 95,135.39 | Brandweer / Fire Brigade | 54,362 | 1,053,867.90 | 52,113.44 | - | 1,106,001.34 |
| 7,701.01 | Kliniek / Clinic | 13,500 | 70,745.56 | 10,725.18 | - | 81,470.74 |
| 26,655.78 | Tering Hospitaal / Tuberculosis Hospital | 12,200 | 222,788.57 | 7,889.83 | - | 230,678.40 |
| - | Bejaarde Sorg Kompleks / Old Age Home Centre | 0 | 926,515.76 | - | - | 926,515.76 |
| 1,447,977.47 | **Ekonomiese Dienste / Economical Services** | 7,418,299 | 32,763,399.38 | 7,049,387.50 | - | 39,812,786.88 |
| 310,501.24 | Reiniging / Cleansing | 70,000 | 1,888,054.26 | 58,938.75 | - | 1,946,993.01 |
| 1,137,476.23 | Riolering / Sewerage | 7,348,299 | 30,875,345.12 | 6,990,448.75 | - | 37,865,793.87 |
| 0.05 | **BEHUISINGSSDIENSTE / HOUSING SERVICES** | 0 | 3,099,479.84 | - | - | 3,099,479.84 |
| - | Personeelwoonstelle / Staff Flats | 0 | 713,220.82 | - | - | 713,220.82 |
| - | Hostelle / Hostels | 0 | 1,748,876.92 | - | - | 1,748,876.92 |
| 0.05 | Individuele Behusing / Individual Housing | 0 | 440,992.05 | - | - | 440,992.05 |
| - | Onverkoop wonings / Unsold Dwellings | 0 | 196,390.05 | - | - | 196,390.05 |
| 5,525,605.20 | **HANDELSDIENSTE / TRADING SERVICES** | 4,387,283 | 73,666,112.63 | 4,140,732.38 | - | 77,814,845.01 |
| 2,186,579.92 | Elektrisiteit / Electricity | 345,000 | 41,246,631.15 | 325,606.76 | - | 41,572,237.91 |
| 3,339,225.28 | Water / Water | 4,042,283 | 32,419,481.48 | 3,823,125.62 | - | 36,242,607.10 |
| | Grondontwikkeling Afwag / Land Dev. Suspence | | 17,435,249.48 | | - | 17,435,249.48 |
| 17,956,827.57 | **TOTALE VASTE BATES / TOTAL FIXED ASSETS** | 22,416,016 | 233,641,641.69 | 21,596,637.90 | - | 255,438,279.59 |
| | **MIN: LENINGS AFGELOS EN ANDER KAPITAALONTVANGSTES** | | | | | |
| 16,692,166.73 | **LESS: LOANS REDEEMED AND OTHER CAPITAL RECEIPTS** | | 174,388,170.26 | 19,101,048.47 | - | 193,569,218.73 |
| 18,418.06 | Lenings Gedelg / Loans Redeemed | | 22,222,427.50 | 250,348.23 | - | 22,472,775.73 |
| 280,090.66 | Bydrae Uit Inkomste / Contribution From Revenue | | 10,394,728.11 | 1,334,775.88 | - | 11,729,503.99 |
| 15,393,660.01 | Algemene Kapitaal / General Capital | | 141,771,014.65 | 17,595,924.36 | - | 159,366,939.01 |
| 2,266,658.84 | **NETTO VASTE BATES / NETT FIXED ASSETS** | | 59,453,471.43 | 2,495,589.43 | - | 61,869,060.86 |

# AANHANGESEL D / ANNEXURE D

## ONTLEDING VAN BEDRYFSINKOMSTE EN UITGAWES VIR DIE JAAR GEëNDIG 30 JUNIE 2004

## ANALYSIS OF OPERTING INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2004

| Werklik Actual 2002/2003 | | Werklik Actual 2003/2004 | Begroot Budget 2003/2004 |
|---|---|---|---|
| R | INKOMSTE / INCOME | R | R |
| 2,320,857.21 | Departementeel / Departmental | 1,906,833.99 | 2,186,910.00 |
| 10,863,002.00 | Staats- en Provinsiale / Government and Provincial | 17,184,822.08 | 17,557,590.00 |
| 1,524,197.00 | Hulptoelaes en Subsidies / Grants and Subsidies | 1,573,507.75 | 1,550,000.00 |
| 17,967,598.76 | Eiendomsbelasting / Assessment Rates | 19,827,173.64 | 20,148,340.00 |
| 62,564,775.85 | Inkomste uit tariewe, diensteheffings, ens. / Revenue from tariffs, service levies, etc. | 67,450,184.24 | 77,716,315.00 |
| 9,785,768.19 | Ander Inkomste / Other revenue | 8,717,506.53 | 10,935,433.00 |
| 5,252,609.87 | Rente verdien / Interest earned | 6,394,369.31 | 3,031,910.00 |
| 110,278,828.88 | | 123,054,397.54 | 133,126,498.00 |
| | UITGAWE / EXPENDITURE | | |
| 35,673,010.31 | Salarisse, Lone en Toelaes / Salaries, Wages and Allowances | 54,213,120.29 | 57,043,369.00 |
| 50,106,968.45 | Algemene Onkoste / General Expenses | 58,958,684.22 | 61,823,146.00 |
| 16,716,035.74 | Herstel- en Onderhoud / Repairs and Maintenance | 5,202,520.21 | 5,384,115.00 |
| 5,056,482.13 | Kapitaalonkoste / Contribution to capital cost | 6,503,989.06 | 5,730,986.00 |
| 3,739,389.24 | Bydraes / Contributions | 7,342,420.00 | 7,342,420.00 |
| 280,090.66 | Bydraes tot vaste bates / Contributions to fixed assets | 1,334,775.88 | 375,100.00 |
| 111,571,976.53 | Bruto Uitgawe / Gross expenditure | 133,555,509.66 | 137,699,136.00 |
| 4,220,000.02 | Min: Bedrae uitgedebiteer / Less: Amounts charged out | 4,599,800.00 | 4,599,800.00 |
| 107,351,976.51 | | 128,955,709.66 | 133,099,336.00 |

# AANHANGSEL E / APPENDIX E

## GEDETAILLEERDE INKOMSTE STAAT VIR DIE JAAR GEËINDIG 30 JUNIE 2004
## DETAILED INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2004

| 2002/2003 Werklike Inkomste Actual income R | 2002/2003 Werklike uitgawe Actual expenditure R | 2002/2003 Oorskot (Tekort) Surplus (Deficit) R | | 2003/2004 Werklike Inkomste Actual income R | 2003/2004 Werklike uitgawe Actual expenditure R | 2003/2004 Oorskot (Tekort) Surplus (Deficit) R | 2003/2004 Begroot Oorskot (Tekort) Budget Surplus (Deficit) R |
|---|---|---|---|---|---|---|---|
| 54,569,790.15 | 68,744,273.23 | -14,174,483.08 | **BELASTING EN ALGEMENE DIENSTE/ RATE AND GENERAL SERVICES** | 63,995,346.75 | 82,271,370.35 | (18,276,023.60) | (22,663,075) |
| 36,592,599.47 | 44,596,506.77 | (8,003,907.30) | **Gemeenskapsdienste / Community Services** | 44,505,064.87 | 55,113,128.62 | (10,608,063.75) | (16,482,106) |
| 17,967,598.76 | - | 17,967,598.76 | Eiendomsbelasting / Assessment Rates | 19,827,173.64 | | 19,827,173.64 | 20,148,340 |
| 6,488,458.80 | 12,086,803.41 | (5,598,344.61) | Raad Algemeen / Council's General | 12,513,387.17 | 19,056,343.79 | (6,542,956.62) | (6,767,091) |
| - | 1,391,952.46 | (1,391,952.46) | Gesondheid Dienste / Health Services | - | 1,370,638.12 | (1,370,638.12) | (2,095,254) |
| 1,524,979.00 | 1,800,626.36 | (275,647.36) | Gesondheid Kliniek / Health Clinic | 1,574,433.75 | 2,188,977.60 | (614,543.85) | (776,416) |
| - | 1,267,554.43 | (1,267,554.43) | Hoof Uitvoerende Beampte /Chief Executive Officer | | 1,075,066.14 | (1,075,066.14) | (1,187,283) |
| 102,851.79 | 9,609,875.56 | (9,507,023.77) | Openbare Werke / Public Works | 561,927.33 | 9,765,231.52 | (9,203,304.19) | (9,738,073) |
| 28,138.68 | 3,116,707.09 | (3,088,568.41) | Stadsekretaris / Town Secretary | 37,442.70 | 5,358,149.73 | (5,320,707.03) | (5,406,171) |
| 5,626,497.43 | 5,950,752.04 | (324,254.61) | Stadstesourier / Town Treasurer | 7,087,993.75 | 5,175,306.58 | 1,912,687.17 | (1,626,045) |
| 1,158,790.07 | 2,861,588.86 | (1,702,798.79) | Verkeer / Traffic | 1,063,105.73 | 3,176,742.80 | (2,113,637.07) | (2,183,051) |
| - | 1,426,646.14 | (1,426,646.14) | Beskermingsdienste / Public Safety | | 1,752,197.20 | (1,752,197.20) | (1,638,353) |
| - | 55,007.88 | (55,007.88) | Hulptoelaes & Skenkings / Donations & Grants | | 20,488.80 | (20,488.80) | (95,150) |
| - | 976,344.95 | (976,344.95) | Straatbeligting / Street Lights | - | 678,784.31 | (678,784.31) | (678,199) |
| 250.00 | 151,310.36 | (151,060.36) | Lughawe / Airport | 51,642.31 | 126,247.59 | (74,605.28) | (111,904) |
| 8,158.59 | 102,266.35 | (94,107.76) | Parkeer meters / Parking Meters | 46,660.00 | 79,496.29 | (32,836.29) | (14,020) |
| 128,740.00 | 724,967.09 | (596,227.09) | Werkswinkel / Workshop | 976.30 | 1,136,833.89 | (1,135,857.59) | (1,214,350) |
| 34,925.07 | 97,178.01 | (62,252.94) | Woonwapark / Caravan Park | 32,823.80 | 89,668.01 | (56,844.21) | (57,691) |
| 4,372.62 | 1,458,087.12 | (1,453,714.50) | Ontwikkelings Dienste / Development Services | 6,050.00 | 2,361,507.86 | (2,355,457.86) | (3,042,395) |
| 1,518,838.66 | 1,518,838.66 | - | Tering hospitaal / Tuberculosis Hospital | 1,701,448.39 | 1,701,448.39 | - | - |
| 710,262.50 | 12,277,720.89 | (11,567,458.39) | **Gesubsidieerde Dienste / Subsidised Services** | 634,510.73 | 13,076,007.28 | (12,441,496.55) | (12,375,403) |
| 109,219.65 | 921,143.96 | (811,924.31) | Begraafplaas / Cemetery | 128,741.50 | 946,684.83 | (817,943.33) | (918,912) |
| 35,890.95 | 992,072.73 | (956,181.78) | Biblioteek / Library | 62,870.06 | 1,261,246.42 | (1,198,376.36) | (1,218,430) |
| - | 27,227.98 | (27,227.98) | Rampfonds/Disaster Management | - | 9,920.42 | (9,920.42) | (39,610) |
| 411,041.64 | 3,224,428.50 | (2,813,386.86) | Brandweer / Fire Fighting | 270,451.62 | 3,195,971.35 | (2,925,519.73) | (2,208,142) |
| - | - | - | Vaste Eiendom / Fixed Property | | - | - | - |
| 71,389.61 | 1,871,327.40 | (1,799,937.79) | Munisipale Geboue / Municipal Buildings | 70,013.10 | 1,785,958.41 | (1,715,945.31) | (1,767,608) |
| 100.00 | 2,699,951.08 | (2,699,851.08) | Parke & Onspanning / Parks & Recreation | - | 2,739,606.83 | (2,739,606.83) | (3,039,376) |
| 82,620.65 | 2,541,569.24 | (2,458,948.59) | Sport & Ontspanning / Sport & Recreation | 102,434.45 | 3,136,619.02 | (3,034,184.57) | (3,183,325) |
| 17,266,928.18 | 11,870,045.57 | 5,396,882.61 | **Ekonomiese Dienste / Economic Services** | 18,855,771.15 | 14,082,234.45 | 4,773,536.70 | 6,194,434 |
| 6,816,453.57 | 5,362,430.94 | 1,454,022.63 | Reiniging / Cleansing | 7,715,770.61 | 7,115,058.19 | 600,712.42 | 2,266,189 |
| 7,342,885.72 | 5,039,571.99 | 2,303,313.73 | Riool / Sewerage | 8,254,876.29 | 5,183,423.87 | 3,071,452.42 | 4,124,791 |
| 3,107,588.89 | 1,468,042.64 | 1,639,546.25 | Lisensies / Licencing | 2,885,124.25 | 1,783,752.39 | 1,101,371.86 | (196,546) |
| 622,875.45 | 2,045,585.40 | (1,422,709.95) | **Behuisingsdienste / Housing Services** | 676,263.99 | 3,095,570.04 | (2,419,306.05) | (2,507,705) |
| 342,591.07 | 2,021,173.60 | (1,678,582.53) | Ekonomiese Behuising / Economical Housing | 355,799.76 | 3,063,983.45 | (2,708,183.69) | (2,758,977) |
| 280,284.38 | 24,411.80 | 255,872.58 | Personeel Woonstelle / Staff Flats | 320,464.23 | 31,586.59 | 288,877.64 | 251,272 |
| 55,086,866.64 | 36,562,117.88 | 18,524,748.76 | **Handelsdienste / Trading Services** | 58,382,786.80 | 43,588,769.27 | 14,794,017.53 | 25,197,942 |
| 42,100,587.76 | 30,914,931.89 | 11,185,655.87 | Elektrisiteit / Electricity | 45,102,429.92 | 35,815,935.19 | 9,286,494.73 | 16,561,422 |
| 12,986,278.88 | 5,647,185.99 | 7,339,092.89 | Water | 13,280,356.88 | 7,772,834.08 | 5,507,522.80 | 8,636,520 |
| 110,279,532.24 | 107,351,976.51 | 2,927,555.73 | Totaal / Total | 123,054,397.54 | 128,955,709.66 | (5,901,312.12) | 27,162 |
| | | 1,719,611.57 | Aanwendings vir die jaar / Appropriations for the year | | | 4,900,234.76 | |
| | | 4,647,167.30 | Netto oorskot (tekort) vir die jaar / Nett surplus (deficit) for the year | | | (1,001,077.36) | |
| | | 4,964,547.11 | Onaangewende oorskot (tekort) aan die begin van die jaar / Unappropriated surplus (deficit) at the beginning of the year | | | 9,611,714.41 | |
| | | 0.00 | Oorplasing na Voorsienings & Reserwes / Transfer to Provisions & Reserves | | | | |
| | | 9,611,714.41 | | | | 8,610,637.05 | |

# STATISTIESE INLIGTING
# STATISTICAL INFORMATION
## AANHANGSEL F / APPENDIX F

## General Statistics / Algemene statistiek

| | |
|---|---|
| **Bevolking / Population** | 126,443 |
| **Aantal werknemers / Number of employees** | 655 |

## Waardasies / Valuations

| | | Grond/Land | Verbeterings Improvements |
|---|---|---|---|
| Waardasie datum/Valuation date | 1 July 2001 | | |
| Periode/Period | 1/7/2001 - 30/6/2005 | | |
| Belasbaar / Taxable | | R 173,965,681 | R 1,047,541,390 |
| Nie Belasbaar / Non Taxable | | R 29,737,961 | R 54,474,550 |
| | | R 203,703,642 | R 1,102,015,940 |

| Belasbaar/Taxable | Aantal Eiendomme Number of Properties | Waardasie Valuation | Waardasie Valuation |
|---|---|---|---|
| Residensieel / Residential | 17172 | R 102,358,790 | R 732,163,890 |
| Kommersieel / Commercial | 914 | R 53,578,240 | R 206,633,700 |
| Landbou / Agriculture | 108 | R 7,889,800 | R 64,435,300 |
| Staat / Government | 208 | R 6,727,400 | R 40,494,200 |
| | 18402 | R 170,554,230 | R 1,043,727,090 |

## Water Statistics / Waterstatistiek

| | Aangekoop Purchased Kiloliters | Eie Bronne Own Sources Kiloliters | Totaal Gesuiwer Total Purified Kiloliters | Verkoop Sold Kiloliters | Verlies in Verspreiding Loss in Distribution | Koste per Kl. verkoop Cost per Kl. sold | Inkomste per Kl. Income per Kl. |
|---|---|---|---|---|---|---|---|
| 1996/97 | 36,500 | 3,031,584 | 3,068,084 | 2,518,150 | 17.92% | 0.8874 | 1.0812 |
| 1997/98 | 68,480 | 3,628,136 | 3,696,616 | 2,596,448 | 29.76% | 0.9324 | 1.4458 |
| 1998/99 | 162,460 | 2,907,940 | 3,070,400 | 2,737,003 | 10.86% | 1.0123 | 2.1465 |
| 1999/00 | 62,900 | 3,242,486 | 3,305,386 | 2,691,672 | 18.57% | 1.1695 | 2.4985 |
| 2000/01 | 117,460 | 3,493,133 | 3,610,593 | 2,932,734 | 18.77% | 1.1508 | 2.6109 |
| 2001/02 | 104,960 | 4,733,753 | 4,838,713 | 3,129,520 | 35.32% | 1.3926 | 3.7493 |
| 2002/03 | 104,790 | 4,028,529 | 4,133,319 | 2,987,422 | 27.72% | 1.4588 | 3.9276 |
| 2003/04 | **501,783** | **4,573,632** | **5,075,415** | **2,779,121** | **45.24%** | **2.6310** | **4.0931** |

Water provision to rural areas - Unmetered standpipe and Tanker delivery not included to metered statistics sold = Main reason for high % loss in distribution

Calculated water provision with tankers, extracted from fire hydrants 604,000

Calculated loss including fire hydrants usage. **3,383,121** **33.34%**

## Electricity Statistics / Elektrisiteit statistiek

| | Aangekoop Purchased Units | Verkoop Sold Units | Koste per eenheid Cost per unit | Inkomste per eenheid Income per unit | Verlies in Verspreiding Loss in Distribution |
|---|---|---|---|---|---|
| 1996/97 | 114,308,307 | 101,854,192 | 0.1880 | 0.2429 | 10.90% |
| 1997/98 | 113,144,743 | 96,158,351 | 0.2112 | 0.2589 | 15.01% |
| 1998/99 | 114,608,462 | 97,695,957 | 0.2381 | 0.2980 | 14.76% |
| 1999/00 | 117,818,658 | 97,272,814 | 0.2352 | 0.3371 | 17.44% |
| 2000/01 | 117,068,241 | 95,632,505 | 0.2708 | 0.3534 | 18.31% |
| 2001/02 | 129,750,047 | 98,715,412 | 0.3180 | 0.3878 | 23.92% |
| 2002/03 | 191,626,301 | 154,588,539 | 0.3896 | 0.3810 | 19.33% |
| 2003/04 | **114,539,817** | **96,326,307** | **0.3974** | **0.4412** | **15.90%** |